## ABSTRACT OF THE DISCLOSURE

A semiconductor device has a first and a second semiconductor layer provided on an insulating film on a support substrate. A first memory cell transistor, which constitutes a part of a memory cell in an SRAM, has a first gate electrode of a first conductivity type and first source/drain diffusion layers of a second conductivity type opposite to the first conductivity type. The following expression is fulfilled the thickness of the first conductivity type  $\leq$  one-third of a length of the first gate electrode in its channel length. A first peripheral transistor, which constitutes a part of a peripheral circuit, has a third gate electrode and a third source/drain diffusion layers. The following expression is satisfied the thickness of the second semiconductor layer > one-third of a length of the third gate electrode in its channel length direction.

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